

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
EASTERN DIVISION

UNITED STATES OF AMERICA

v.

CRIMINAL NO. 2:18-cr-18-KS-MTP

HOPE EVANGULANE THOMLEY  
HOWARD RANDALL THOMLEY, and  
GLENN DOYLE BEACH, JR.,

**UNITED STATES' MOTION TO DISCLOSE IRS RECORDS IN DISCOVERY**

Comes now the United States through counsel and respectfully moves this Court pursuant to Title 26, United States Code, Section 6103(h)(4), for an order permitting the disclosure of certain tax records to the defendants Hope Evangulane Thomley, Howard Randall Thomley and Glenn Doyle Beach, Jr. (the "Defendants") in the present case, and shows the Court as follows:

1. Defendants Howard Randall and Hope Evangulane Thomley (the "Thomley Defendants") have consented to this motion. The government has twice attempted to consult with counsel for Defendant Glenn Doyle Beach, Jr., who has not yet responded with consent or objections, but he is expected to update the Court with his position shortly.
2. Officers and employees of the Department of the Treasury, have obtained access to certain tax return and return information because the discharge of their official duties required such inspection for tax administration purposes.
3. The Indictment in the present case charges a violation of Title 18, United States Code, Section 1956(a)(1)(A)(ii), which is conspiracy to commit money laundering, with an object of violating, *inter alia*, Title 26, United States Code, Section 7206, specifically, filing tax returns containing materially false statements in order to falsely claim deductions and underreport taxable income. (Indictment, Count 24(b)).

4. That is, in Count 24, each of the Defendants is charged with, *inter alia*, participating in a conspiracy to launder money for the purpose of evading taxes.
5. In matters involving tax administration, Title 26, United States Code, Section 6103(h) permits the disclosure of tax returns and tax return information in a Federal judicial proceeding pertaining to tax administration if (A) “the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, determining the taxpayer’s... criminal liability...;” (B) “if the treatment of an item reflected on such return is directly related to the resolution of an issue in the proceeding;” (C) “if such return or return information directly relates to a transactional relationship between a person who is a party to the proceeding and the taxpayer which directly affects the resolution of an issue in the proceeding;” or (D) to the extent required by order of a court pursuant to [the Jencks Act] or [Rule 16 discovery], such court being authorized in the issuance of such order to give due consideration to congressional policy favoring the confidentiality of returns and return information as set forth in this title.”
6. In the present case, giving due consideration to the congressional policy favoring confidentiality as set forth above, the United States seeks to make the following disclosures of the following tax returns and tax return information, based on the considerations set forth below:

<b>Person or Entity who Filed the Return/Information to be Disclosed</b>	<b>Defendant(s) to Whom The Return/Information Will be Disclosed</b>	<b>Statutory Reason for Disclosure</b>
Advantage Medical Infusion, LLC 2013 and 2014	All Defendants	26 U.S.C. §6103(h)(4)(C) and (D) – The tax return shows a change in ownership which involves these Defendants or entities with which they are associated.
Advantage Pharmacy, LLC 2012 - 2016	All Defendants	26 U.S.C. §6103(h)(4)(C) & (D) – The return information discloses a transactional

		relationship between the taxpayer and the defendants.
Glenn Doyle Beach, Jr.	Glenn Doyle Beach, Jr. (All Years)	26 U.S.C. §6103(h)(4)(A) – The taxpayer is party to the proceeding
	Hope Evangulane Thomley Howard Randall Thomley (2013, 2014, and 2015)	26 U.S.C. §6103(h)(4)(D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.
Hope Thomley Holdings, LLC	All Defendants	26 U.S.C. §6103(h)(4)(C) & (D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining, and as to Hope Thomley, these returns demonstrate a transactional relationship between the defendant and the taxpayer.
Howard & Hope Thomley	Howard Randall Thomley Hope Evangulane Thomley (All years)	26 U.S.C. §6103(h)(4)(A) – The taxpayers are party to the proceeding.
	Glenn Doyle Beach, Jr. (2013, 2014, and 2015)	26 U.S.C. §6103(h)(4)(D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.
Howard Thomley Holdings, LLC	All Defendants	26 U.S.C. §6103(h)(4)(C) & (D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining, and as to Howard Thomley, these returns demonstrate a transactional relationship between the defendant and the taxpayer.
IMPS Holdings Series E	All Defendants	26 U.S.C. §6103(h)(4)(B),(C), and (D) – The treatment of an item on the return, and the transactional relationship between the entity and Beach are both at issue in the proceeding. As to the Thomley Defendants, the information is related to the conspiracy charged in Count 24, which all defendants are charged with joining
IMPS, International LTD	All Defendants	26 U.S.C. §6103(h)(4)(D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.
IPMS, LLC	All Defendants	26 U.S.C. §6103(h)(4)(D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.

IPMSI Holdings Series B	All Defendants	26 U.S.C. §6103(h)(4)(B),(C), and (D) – The treatment of an item on the return, and the transactional relationship between the entity and Hope Thomley are both at issue in the proceeding. As to Beach and Howard Thomley, the information is related to the conspiracy charged in Count 24, which all defendants are charged with joining.
Thomley Properties, LLC 2013, 2014, and 2015	All Defendants	26 U.S.C. §6103(h)(4)(B),(C), and (D) – The treatment of an item on the return, and the transactional relationship between the entity and Hope and Howard Thomley are both at issue in the proceeding. As to Beach, the information is related to the conspiracy charged in Count 24, which all defendants are charged with joining.
TLC, Rx	Glenn Doyle Beach, Jr. (All years)	26 U.S.C. §6103(h)(4)(C) as to Glenn Doyle Beach, Jr., these returns demonstrate a transactional relationship between the defendant and the taxpayer.
	Hope Evangulane Thomley Howard Randall Thomley (2013, 2014, and 2015)	26 U.S.C. §6103(h)(4) (D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.
Total Care Marketing All Years	All Defendants	26 U.S.C. §6103(h)(4)(C) & (D) – proceeds from Advantage Pharmacy have a transactional relationship with the tax charges, and therefore, the tax return is relevant to the defense and therefore must be produced pursuant to Rule 16. Moreover, the return information discloses a transactional relationship between the taxpayer and the defendants.
United Business Ventures, LLC	Hope Evangulane Thomley Howard Randall Thomley (All years)	26 U.S.C. §6103(h)(4)(C) as to Hope and Howard Thomley, these returns demonstrate a transactional relationship between the defendant and the taxpayer.
	Glenn Doyle Beach, Jr. (2013, 2014, and 2015)	26 U.S.C. §6103(h)(4) (D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.
Strategic IP Management Services Ireland, Limited 2013, 2014, 2015	All Defendants	26 U.S.C. §6103(h)(4)(D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.

Strategic IP Sales and Marketing, Limited 2013, 2014, 2015	All Defendants	26 U.S.C. §6103(h)(4)(D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.
IMPS Holdings, LLC 2013, 2014, 2015	All Defendants	26 U.S.C. §6103(h)(4)(D) – These years are related to the conspiracy charged in Count 24, which all defendants are charged with joining.

WHEREFORE, for the foregoing reasons, the government respectfully requests that the Court **ORDER** that the tax records listed above may be produced as stated to the Defendants listed.

Dated: November 19, 2018

Respectfully submitted,

D. MICHAEL HURST, JR.  
UNITED STATES ATTORNEY

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**CERTIFICATE OF SERVICE**

I, Katherine Payerle, hereby certify that on this day, I electronically filed the foregoing with the Clerk of the Court using the ECF system which sent notification of such filing to all parties of interest.

On this, the 19th day of November, 2018.

s/ Katherine Payerle  
Katherine Payerle  
Trial Attorney